

HB0105S01 compared with HB0105

~~{deleted text}~~ shows text that was in HB0105 but was deleted in HB0105S01.

inserted text shows text that was not in HB0105 but was inserted into HB0105S01.

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~~{TAX CREDIT FOR}~~ Representative Kera Birkeland proposes the following substitute bill:

EDUCATOR ~~{EXPENSES}~~ EXPENSE MODIFICATIONS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Kera Birkeland

Senate Sponsor: _____

LONG TITLE

General Description:

This bill ~~{enacts an income tax credit for out-of-pocket expenses incurred by an educator}~~ provides for distribution of an appropriation for teaching supplies and materials.

Highlighted Provisions:

This bill:

- ▶ ~~{enacts a nonrefundable income tax credit for a classroom supply or a student aid item that an educator provides to a student or as part of educational services}~~ defines terms; and
- ▶ provides for the distribution of teaching supplies and materials money among teachers.

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Money Appropriated in this Bill:

~~{None}~~ This bill appropriates in fiscal year 2025:

- ▶ to State Board of Education - Minimum School Program - Related to Basic School Programs - Teacher Supplies and Materials as a one-time appropriation:
 - from the Public Education Economic Stabilization Restricted Account,
One-time, \$8,400,000

Other Special Clauses:

This bill provides ~~{retrospective operation}~~ a special effective date.

Utah Code Sections Affected:

ENACTS:

~~{59-10-1048}~~ 53F-2-526, Utah Code Annotated 1953

Be it enacted by the Legislature of the state of Utah:

Section 1. Section ~~{59-10-1048}~~ 53F-2-526 is enacted to read:

~~{59-10-1048}~~ 53F-2-526. ~~{ Nonrefundable tax credit}~~ Appropriations for ~~{out-of-pocket classroom expenses}~~ teaching supplies and materials.

(1) As used in this section:

(a) "Classroom ~~{supply}~~ teacher" means ~~{an item that is a book, a supply, equipment, software, or a supplementary material, if the item is used primarily in a school as part of an eligible educator's provision, to one or more students, of:~~

— ~~(i) instructional services;~~

— ~~(ii) counseling services;~~

— ~~(iii) speech-language pathology services; or~~

— ~~(iv) a combination of two or more services described in Subsections (1)(a)(i) through (iii).~~

— ~~(b) (i) "Eligible educator" means a claimant:~~

— ~~(A) who is employed to work in a school; and~~

— ~~(B) whose primary function is}~~ a teacher who:

(i) is assigned by an LEA in a permanent teacher position filled by one teacher or two or more job-sharing teachers employed by an LEA;

(ii) is licensed and paid on an LEA's salary schedule;

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(iii) is employed for an entire contract period; and

(iv) is primarily responsible to provide instruction or a combination of instructional {services,} and counseling services {, or speech-language pathology services to a student.

~~—— (ii) "Eligible educator" includes an individual described in Subsection (1)(b)(i) who is a paraprofessional.~~

~~—— (iii) "Eligible educator" does not include a substitute teacher.~~

~~—— (c) (i) "Out-of-pocket classroom expense" means an amount paid or incurred by an eligible educator for:~~

~~—— (A) a classroom supply; or~~

~~—— (B) a student aid item that is provided to a student at school.~~

~~—— (ii) "Out-of-pocket classroom expense" does not include an amount that:~~

~~—— (A) the eligible educator deducts on the eligible educator's federal individual income tax return as allowed by 26 U.S.C. Sec. 62(a)(2)(D); or~~

~~—— (B) is reimbursed by another person.~~

~~—— (d) "School" means a public or private entity located in the state that:~~

~~—— (i) is an elementary school or a secondary school; and~~

~~—— (ii) provides instruction for one or more of the grades} to students in public schools.~~

(b) "Teaching supplies and materials" means consumable and non-consumable items that are used for educational purposes by teachers in classroom activities that are approved by the LEA.

(2) For the fiscal year that begins July 1, 2024, the state board shall distribute money appropriated for teaching supplies and materials as follows:

(a) \$500 to each classroom teacher position for pre-kindergarten special education and kindergarten through {12.

~~—— (e) "Student aid item" means an item that is:~~

~~—— (i) food or a hygiene product; and~~

~~—— (ii) intended for a student who an eligible educator determines does not have sufficient access to food or hygiene products.~~

~~—— (2) An eligible educator may claim a nonrefundable tax credit in an amount equal to the lesser of:~~

~~—— (a) the eligible educator's out-of-pocket classroom expenses during the taxable year; or~~

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~~_____ (b) \$500.~~

~~_____ (3) An eligible educator may not carry forward or carry back the amount of the tax credit that exceeds the eligible educator's tax liability.~~

~~_____ Section 2} grade 6; and~~

~~(b) \$250 to each classroom teacher position for grades 7 through 12.~~

Section 2. FY 2025 Appropriation.

The following sums of money are appropriated for the fiscal year beginning July 1, 2024, and ending June 30, 2025. These are additions to amounts previously appropriated for fiscal year 2025.

Subsection 2(a). Operating and Capital Budgets.

Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the Legislature appropriates the following sums of money from the funds or accounts indicated for the use and support of the government of the state of Utah.

ITEM 1 To State Board of Education - Minimum School Program - Related to Basic School Programs

=	<u>From Public Education Economic Stabilization Restricted</u>	<u>\$8,400,000</u>
	<u>Account, One-time</u>	
=	<u>Schedule of Programs:</u>	
=	<u>Teacher Supplies and Materials</u>	<u>\$8,400,000</u>

The Legislature intends that the State Board use the appropriations provided under this section in accordance with Section 53F-2-526.

Section 3. Effective date.

This bill takes effect on ~~{May}~~ July 1, 2024.

~~{ _____ Section 3. Retrospective operation:~~

~~_____ This bill has retrospective operation for a taxable year beginning on or after January 1, 2024.~~

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